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ABSTRACT

This publication analyzes the relationship between school size and per-pupil school costs, based on estimated 1974-75 financial data for the Irvine Unified School District in California. Table 1 presents current operating and maintenance costs for 1974-75 at existing elementary, middle, and high schools in the district. Tables 2, 3, and 4 project cost data for three different sizes of elementary, middle, and high schools respectively, based on cost factors identical to those used in the actual 1974-75 district budget. Table 5 projects detailed operating and maintenance costs for three hypothetical schools that use an alternative staffing model designed to reduce administrative costs. Cost data are presented for a 450-student elementary school, 600-student middle school, and 1,000-student high school. (JG)

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EVALUATION OF THE RELATIONSHIP BETWEEN SCHOOL SIZE AND SCHOOL COSTS

Irvine Unified School District

Irvine, California

March, 1975

EA 007 877

Comments:

The trend in school finance is not only towards equality of dollar inputs among districts, vis-a-vis Rodriquez, Serrano, the Jefferson decision, etc., but equality of dollar investment per student within each district (the exception being categorical funds, compensatory education, etc.).

The Irvine Unified School District has moved considerably towards assuring equality of investment per student regardless of school size, location, or learning environment. This is evidenced by the current resource allocation patterns (see Board-adopted budget, 1974-75, section B).

A detailed analysis of district operating costs by schools and recommended models relative to assuring equality of investment per student is included in the attachments.

It should be noted that presently the investment per student for operating elementary schools ranges from $1,055 per ADA at College Park to $1,294 per ADA at University Park. This is principally due to salary schedules and the placement of individuals on those schedules. The crucial cost variable that is not proportional to the number of students is the cost of administration, i.e., principal and secretary in a school of 300 costs $100 per student in contrast to a principal and secretary in a school of 1,000, which costs $30 per student. This investment per student difference of $70 for administration can be readily dealt with by varied staffing models, some of which are indicated in the attachments and others in the district publication, Resource Allocation and Utilization.

There are many cautions in the analysis of the cost effectiveness of school operations, the least of which is not centered around quality problems.

EVALUATION OF THE RELATIONSHIP BETWEEN SCHOOL SIZE AND SCHOOL COST

EXISTING SCHOOLS

Table 1 presents the current operating and maintenance costs for school year 1974-75 at existing elementary, middle, and high schools in the District. Total cost includes direct current operating and maintenance costs as projected for 1974-75 adjusted to reflect actual students at mid-year, and district-wide expenditures, unallocated costs, and costs for summer school and intersession operations. The total cost per student for elementary schools ranges from $1,055 per ADA at College Park to $1,294 at University Park. The cost per student at Rancho San Joaquin is $1,301. University High School has a total cost per ADA of $1,348.

MODELS: ALTERNATIVE SCHOOL SIZE AND SCHOOL COST

Three models were developed for each grade organization level to examine the relationship between school size and school cost. The cost factors used in these models are identical to those used in the District 1974-75 Budget to project the cost of existing schools. Tables 2, 3, and 4 present data for alternative size elementary, middle, and high schools. A summary of the total operating and maintenance costs per student follows.

Model/School Size	Direct Cost Per Student	Total Cost Per Student
ELEMENTARY		
E-1 300 ADA	$790	$1133
E-2 600 ADA	715	1059
E-3 800 ADA	695	1039
MIDDLE		
M-1 500 ADA	894	1221
M-2 700 ADA	900	1227
M-3 1000 ADA	877	1204
HIGH		
H-1 700 ADA	944	1282
H-2 1200 ADA	903	1242
H-3 2200 ADA	880	1218

The above summary indicates that a 300-student elementary school would cost $94 more per pupil per year than a 800-student elementary school. A 700-student middle school would cost $23 more per average daily attendant than a 1000-student middle school. A 700-student high school would cost $64 more per student per year than a 2200-student high school. However, these figures present a somewhat distorted picture of the cost of operating schools. The cost variable causing the difference in costs due to size of school is principally administration.

Utilizing a configuration of 300-student elementary schools, 500-student middle schools, and 700-student high schools there would be little or no need for busing. If the costs for student transportation were subtracted, then a 300-student elementary school would only cost $13.40 per student per year more than a 800-student elementary school; a 500-student middle school would cost $64.00 less per student than a 1000-student middle school; and a 700-student high school would cost $18.60 less than a 2200-student high school. Thus, when the costs of student transportation are taken into account, small schools are not more expensive to operate, and in the case of middle schools and high schools, less costly to operate.

Alternative configurations, staffing patterns, cost allocation patterns, or alternative support service patterns have not been considered. Changes in these variables could considerably reduce further the cost of operating and maintaining smaller schools.

WOODBRIDGE VILLAGE: MODEL SCHOOL SIZES AND COST

Table 5 depicts the current operating and maintenance costs for a 450-student elementary school, 600-student middle school, and 1000-student high school for the Village of Woodbridge. The total cost per student adjusted to reflect the elimination of bus transportation costs is $1001 for the elementary school, $1146 for the middle school, and $1177 for the high school. The costs projected for this school configuration for Woodbridge are less than that of existing schools and lower than the projected cost in the alternative school size and school cost models examined above.

One alternative staffing model was developed for the Woodbridge model. The following assumptions were used to modify the costs for elementary and middle schools:

-Elimination of secretary at the elementary school or comparable administrative clerical support.

-Change the administrative configuration so that the middle school principal also performs administrative functions at the elementary school overseeing a lead teacher/administrator. Elimination of the elementary school principal. Addition of teacher/administrator position (2FTE) at the elementary school. Middle school vice principal to perform some functions usually performed by middle school principal.

This alternative staffing model results in a reduction in elementary school cost per student of $17.25 and a reduction in middle school cost per student of $16.51. The annual cost per student at the elementary school would be $704, and the cost per student at the middle school would be $854. Other staffing and administrative configurations could also be utilized.

Changes in the allocation formula to reflect unit cost per average daily attendant for in-service/workshops, professional meetings, telephone cost, field trips, and equipment would further reduce the cost per student for the Woodbridge configuration. Elementary school costs would be reduced by $2.04 per ADA, and middle school and high school costs would be reduced by $3.17 and $2.14 per ADA respectively.

TABLE 1

CURRENT OPERATING AND MAINTENANCE COSTS
SCHOOL YEAR 1974-1975

AL ENTS	PROJECTED COST[1] ($1,000)	ADJUSTED COST[2] ($1,000)	TOTAL COST[3] ($1,000)	COST/STUDENT[1] PROJECTED	COST/STUDENT[2] ADJUSTED	COST/STUDENT[3] TOTAL
64	688.3	697.2	1,040.4	$ 725	$ 723	$ 1,079
44	503.1	531.1	755.3	839	825	1,173
79	541.6	623.8	927.1	722	710	1,055
06	528.8	545.5	787.8	778	773	1,116
73	506.6	540.4	741.7	974	943	1,294
18	380.7	373.0	553.0	718	720	1,067
63	270.8	304.6	419.4	874	839	1,183
97	438.2	484.5	697.0	827	811	1,167
63	1,006.3	1,133.3	1,513.4	1,006	974	1,301
037	2,077.9	2,053.6	2,744.9	1,006	1,008	1,348
230	252.5	287.2	363.1	1,329	1,249	1,579

1974-1975 Budget.

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District, Budget and Related Data
District, Long Range Comprehensive Master Plan
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TABLE 1

CURRENT OPERATING AND MAINTENANCE COSTS
SCHOOL YEAR 1974-1975

SCHOOL	PROJECTED STUDENTS	ACTUAL STUDENTS	PROJECTED COST[1] ($1,000)	ADJUSTED COST[2] ($1,000)	TOTAL COST[3] ($1,000)	COST/STUDENT[1] PROJECTED
EL CAMINO	950	964	688.3	697.2	1,040.4	$ 725
EL TORO	600	644	503.1	531.1	755.3	839
COLLEGE PARK	750	879	541.6	623.8	927.1	722
TURTLE ROCK	680	706	528.8	545.5	787.8	778
UNIVERSITY PARK	520	573	506.6	540.4	741.7	974
CULVERDALE	530	518	380.7	373.0	553.0	718
GREENTREE	310	363	270.8	304.6	419.4	874
VISTA VERDE	530	597	438.2	484.5	697.0	827
RANCHO SAN JOAQUIN	1,000	1,163	1,006.3	1,133.3	1,513.4	1,006
UNIVERSITY HIGH SCHOOL	2,065	2,037	2,077.9	2,053.6	2,744.9	1,006
SELF	190	230	252.5	287.2	363.1	1,329

[1]Based on projected students, 1974-1975 Budget.

[2]Adjusted to reflect actual students, 12/1974.

[3]Includes District-wide expenditures and unallocated costs.

SOURCE: Irvine Unified School District, Budget and Related Data
Irvine Unified School District, Long Range Comprehensive Master Plan
School District Personnel

TABLE 2

ALTERNATIVE SIZE ELEMENTARY SCHOOLS

COST CATEGORY	E-1 300 ADA 16,500 Sq. Ft. 10 Teachers	E-2 600 ADA 33,000 Sq. Ft. 21 Teachers	E-3 800 ADA 44,000 Sq. Ft. 28 Teachers
DIRECT COST			
1. Teachers + 1 Read $13,300/Teacher	146,300	292,600	385,700
2. Principal, $23,032 Each	23,032	23,032	23,032
3. Secretary, $7,935 Each	7,935	7,935	7,935
4. Clerk, $5,985 Each	5,985	5,985	5,985
5. Additional Sec/Clk, $3.84/Hr/175 da			672
6. Noon Duty, 2.708/hr - 175 da	1,421	2,842	3,791
7. Teacher Aides, $350/FTE	3,850	7,700	10,150
8. Teacher Subs, 7-day/FTE, $30/da	2,310	4,620	6,090
9. Teacher Aide Subs, $10/FTE	110	220	290
10. Clerk-Sec Sub, $10/FTE	110	220	290
11. Custodians	13,500	22,500	31,500
12. Custodial Sub + Overtime	311	518	725
13. Textbooks, $6/ADA	1,800	3,600	4,800
14. Other Books, 0.50/ADA	150	300	400
15. Inst. Supplies, 13/ADA	3,900	7,800	10,400
16. Inst. Supplies, 4-6, $35/ADA	4,515	9,030	12,005
17. Office Supplies, 0.50/ADA	150	300	400
18. Health Supplies, 0.70/ADA	210	420	560
19. Custod Supplies, 3/50/ADA	1,050	2,100	2,800
20. Repair Equipment, $2/ADA	600	1,200	1,600
21. Vandalism, .011/ADA*	3	6	8
22. Replace Equipt, 0.75/ADA	225	450	600

*insured above $1,000 deductible. The district's resource allocation pattern relative to vandalism is designed to discourage vandalism (see district publication, Resource Allocation and Utilization .

DIRECT COST (Continued)			
23. Inservice/WKSH, 15/FTE + 150/School	315	480	585
24. Mileage (Admin), 25/mo	250	250	250
25. Prof Mtg, 15/FTE + 250	415	580	685
26. Gas, .097/SQ. Ft.	1,601	3,201	4,268
27. Telephone, $750 + $1/ADA	1,050	1,350	1,550
28. Water, $5.03/ADA	1,509	3,018	4,024
29. Disposal, $2.04/ADA	612	1,224	1,632
30. Electricity, $0.46/Sq. Ft.	7,590	15,180	20,240
31. Field Trips, $200 + $1.60/ADA	680	1,160	1,480
32. Improvement Sites, $2.50/ADA	750	1,500	2,000
33. Improvement Bldg, 2.50/ADA	750	1,500	2,000
34. Books + Medix Matl, $7/ADA	2,100	4,200	5,600
35. Equipment, $1500 + $1/ADA	1,800	2,100	2,300
PRELIMINARY TOTAL DIRECT COST	236,889	429,121	556,347
DIRECT COST/ADA	789.63	715.20	695.43
INDIRECT COST & UNALLOCATED COST:			
District-wide Expenditures ($317/ADA)	95,100	190,200	253,600
Unallocated Expenditures (E - $16/ADA, H - $13/ADA)	4,800	9,600	12,800
Summer School ($34/ADA @ Summer School)	3,162	6,324	8,432
TOTAL INDIRECT COST	103,062	206,124	274,832
TOTAL OP & MAINT COST	339,951	635,245	831,179
TOTAL OP & MAINT COST/ADA	1,133.17	1,058.74	1,038.97

TABLE 3

ALTERNATIVE SIZE MIDDLE SCHOOLS

COST CATEGORY	M-1 500 STUDENTS 37,500 Sq. Ft. 20 Teachers	M-2 700 STUDENTS 52,500 Sq. Ft. 28 Teachers	M-3 1,000 STUDENTS 75,000 Sq. Ft. 40 Teachers
DIRECT COST			
1. Teachers, $13,300/Teacher	266,000	372,400	532,000
2. Discretionary Funds - Athletics Dept. Chairman $5.60/ADA	2,800	3,920	5,600
3. Librarians, $11.67/ADA	5,835	8,169	11,670
4. Counselors, $41.53/ADA	20,765	29,071	41,530
5. Principal + Vice Principal, $23,032/Principal $20,773/Vice Principal	43,805	64,578	64,578
6. Secretary, $7,935/Each	5,985	11,970	17,955
7. Clerk, $5,985/Each	5,985	11,970	17,955
8. Noon Duty, $2.708/hr-175 da/yr	2,842	2,842	5,687
9. Teacher Aides,$350/FTE	7,000	9,800	14,000
10. Teacher Subs, 7/da/FTE, $30/day	4,200	5,880	8,400
11. Teacher Aide Subs, $10/FTE	200	280	400
12. Clerk-Sec'y Subs, $10/FTE	200	280	400
13. Custodians	22,500	31,500	45,000
14. Custodial Sub + Overtime	518	725	1,035
15. Textbooks, $9/ADA	4,500	6,300	9,000
16. Other Books/$1/ADA	500	700	1,000
17. Commencement, $.45/ADA	225	315	450
18. Inst. Supplies, $20/ADA	10,000	14,000	20,000
19. Office Supplies, $1/ADA	500	700	1,000
20. Health Supplies, $.70/ADA	350	490	700
21. Custodial Supplies, $3.50/ADA	1,750	2,450	3,500

DIRECT COST (continued):			
22. Repair Equip., $2/ADA	1,000	1,400	2,000
23. Vandalism, $.13/ADA	65	91	130
24. Replace Equip., $1/ADA	500	700	1,000
25. In-Service/Wkshp, $15/FTE + $150	450	570	750
26. Mileage (Admin), $25/Mo/Admin	500	750	750
27. Prof Mtg, $15/FTE + $250	550	670	850
28. Gas, $.097/Sq. Ft.	3,638	5,093	7,275
29. Telephone, $1250 + $1/ADA	1,750	1,950	2,250
30. Water, $5.03/ADA	2,515	3,521	5,030
31. Disposal, $2.04/ADA	1,020	1,428	2,040
32. Electricity, $.46/Sq. Ft.	17,250	24,150	34,500
33. Field Trips, $1.60/ADA + $200	1,000	1,320	1,800
34. Imprvmt Sites, $2.50/ADA	1,250	1,750	2,500
35. Imprvmt Bldg, $2.50/ADA	1,250	1,750	2,500
36. Books - Media, $7/ADA	3,500	4,900	7,000
37. Equipment, $2,500 + $1.50/ADA	3,250	3,550	4,000
38. Towel Service, $3/ADA	1,500	2,100	3,000
TOTAL DIRECT COST	446,878	629,998	877,150
DIRECT COST/ADA	893.76	900.00	877.15
INDIRECT COST & UNALLOCATED COST:			
District-wide Expenditures ($317/ADA)	158,500	221,900	317,000
Summer School ($34/ADA @ Summer School)	4,930	6,902	9,860
TOTAL INDIRECT COST	163,430	228,802	326,860
TOTAL OP & MAINT COST	610,308	858,800	1,204,010
TOTAL OP & MAINT COST/ADA	1220.62	1226.86	1204.01

TABLE 4

ALTERNATIVE SIZE HIGH SCHOOLS

COST CATEGORY	H-1 700 STUDENTS 59,500 Sq. Ft. 28 Teachers	H-2 1,200 STUDENTS 102,000 Sq. Ft. 48 Teachers	H-3 2,200 STUDENTS 187,000 Sq. Ft. 88 Teachers
DIRECT COST			
1. Teachers, $13,300/each	372,400	638,400	1,170,400
2. Principal + Vice Principal, $23,032/Principal $20,773/Vice Principal	64,578	64,578	64,578
3. Secretary, $7,935/each	7,935	7,935	23,805
4. Clerk, $5,985/each	11,970	23,940	41,895
5. Additional Sec-Clerk $3.84/hr - 175 days/yr	2,688	5,371	5,484
6. Noon Duty, $2.708/hr - 175 da/yr	2,843	5,687	11,374
7. Teacher Aides, $350/FTE	9,800	16,800	30,800
8. Teacher Subs, $7/da/FTE, $30/day	5,880	10,080	18,480
9. Teacher Aide Subs, $10/FTE	280	480	880
10. Clerk-Sec'y Subs, $10/FTE	280	480	880
11. Librarians, $11.67/ADA	8,183	14,028	25,718
12. Counselors, $41.53/ADA	29,071	49,836	91,366
13. Custodians	31,500	54,000	99,000
14. Custodial Sub + Overtime	725	1,242	2,277
15. Discretionary Athletics, Dept. Chairman $21.45/ADA	15,015	25,740	47,190
16. Textbooks, $15/ADA	10,500	18,000	33,000
17. Other Books, $1/ADA	700	1,200	2,200
18. Commencement, $0.87/ADA	609	1,044	1,914
19. Instr. Supplies, $20/ADA	14,000	24,000	44,000
20. Office Supplies, $1.50/ADA	1,050	1,800	3,300
21. Health Supplies, $.70/ADA	490	840	1,540

DIRECT COST (Continued):

22.	Custodial Supplies, $3.50/ADA	1,450	4,200	7,700
23.	Repair Equip., $2/ADA	1,400	2,400	4,400
24.	Vandalism, $.05/ADA	35	60	110
25.	Replace. Equip., $1.50/ADA	1,050	1,800	3,300
26.	Inservice/Wkshp, $15/FTE + $150	570	870	1,470
27.	Mileage (Admin), $25/Mo/Admin.	750	750	750
28.	Prof. Mtg, $15/FTE + $250	670	970	1,570
29.	Gas, $.097/ Sq. Ft.	5,772	9,894	18,139
30.	Telephone, $1,250 + $2/ADA	2,650	3,650	5,650
31.	Water, $5.03/ADA	3,521	6,036	11,066
32.	Disposal, $2.04/ADA	1,428	2,448	4,488
33.	Electricity, $.46/Sq. Ft.	27,370	46,920	86,020
34.	Field Trips, $1.60/ADA + $200	1,320	2,120	3,720
35.	Coordinator, $9.81/ADA	6,867	11,772	21,582
36.	Imprvmt. of Sites, $2.50/ADA	1,750	3,000	5,500
37.	Imprvmt. of Bldg, $2.50/ADA	1,750	3,000	5,500
38.	Books-Media, $7/ADA	4,900	8,400	15,400
39.	Equipment, $4,000 + $2.50/ADA	1,750	3,000	5,500
40.	Towel Service, $6/ADA	4,200	7,200	13,200
TOTAL DIRECT COST		660,700	1,083,971	1,935,146
DIRECT COST/ADA		943.86	903.31	879.61

INDIRECT COST & UNALLOCATED COST:			
District-wide Expenditures ($317/ADA)	221,900	380,400	697,400
Unallocated Costs ($13/ADA)	9,100	15,600	28,600
Summer School ($34/ADA @ Summer School)	5,950	10,200	18,700
TOTAL INDIRECT COST	236,950	406,200	744,700
TOTAL OP & MAINT COST	897,650	1,490,171	2,679,846
TOTAL OP & MAINT COST/ADA	1,282.36	1,241.81	1,218.11

TABLE 5

WOODBRIDGE - MODEL SCHOOL SIZE AND COST

COST CATEGORY	ELEMENTARY 450 Students 24,750 Sq. Ft. 16 + Read Teachers 6 acres	MIDDLE 600 Students 45,000 Sq. Ft. 24 Teachers 11.5 acres	HIGH SCHOOL 1,000 Students 85,000 Sq. Ft. 40 Teachers 21 acres
DIRECT COST			
1. Teachers, $13,300/each	$ 226,100	$ 319,200	$ 532,000
2. Principal + Vice Principal ($23,032/Principal) ($20,773/Vice Principal)	23,032	43,805	64,578
3. Secretary ($7,935/FTE)	7,935	7,935	7,935
4. Clerk (5,985/FTE)	5,985	5,985	17,955
5. Additional Sec'y.-Clerk ($3.84/hr - 175 da/yr) ($5,376/yr)	-0-	4,301	5,354
6. Noon Duty ($2.708/hr - 175 da/yr)	1,422	2,844	5,688
7. Teacher Aides ($350/FTE)	5,950	8,400	14,000
8. Teacher Subs ($7/da/FTE - $30/day)	3,570	5,040	8,400
9. Teacher Aide Subs ($10/FTE)	170	240	400
10. Clerk - Sec'y Subs ($10/FTE)	170	240	400
11. Librarians ($11.67/ADA)	-0-	7,002	11,670
12. Counselors ($41.53/ADA)	-0-	14,918	41,530
13. Custodians	18,000	27,000	45,000
14. Custodial Subs + Overtime	414	621	1,035
15. Discretionary - Athletics Dept. Chairman (M+H) ($21.45/ADA)	-0-	12,870	21,450

COST CATEGORY	Elementary	Middle	High School
16. Textbooks (E - $6/ADA, M - $9/ADA, H - $15/ADA)	2,700	5,400	15,000
17. Other Books (E - $.50/ADA, M - $1/ADA, H - $1/ADA)	225	600	1,000
18. Commencement (M - $.45/ADA, H - $.87/ADA)	-0-	270	870
19. Instructional Supplies (E - $13/ADA, M - $20/ADA, H - $20/ADA)	5,850	12,000	20,000
20. Office Supplies (E - $.50/ADA, M - $1/ADA, H - $1.50/ADA)	225	600	1,500
21. Health Supplies ($0.70/ADA)	315	420	700
22. Custodial Supplies ($3.50/ADA)	1,575	2,100	3,500
23. Repair Equip. ($2/ADA)	900	1,200	2,000
24. Vandalism (E - $.011/ADA, M - $.13/ADA, H - $.05/ADA)	5	78	50
25. Replace Equip. (E - $.75/ADA, M - $1/ADA, H - $1.50/ADA)	338	600	1,500
26. Inservice - Workshop ($15/FTE + $150)	405	510	750
27. Mileage (Admin) ($25/Mo/Admin)	250	500	750
28. Professional Mtg ($15/FTE + $250)	505	610	850
29. Gas ($0.097/Sq. Ft.)	2,401	4,365	8,245
30. Telephone (E - $750 + 1/ADA) (M - $1250 + 1/ADA) (H - $2500 + 2/ADA)	1,200	1,850	3,500
31. Water (5.03/ADA)	2,264	3,018	5,030

COST CATEGORY	Elementary	Middle	High School
32. Disposal ($2.04/ADA)	918	1,224	2,040
33. Electricity ($.46/Sq. Ft.)	11,385	20,700	39,100
34. Field Trips ($1.60/ADA + $200)	920	1,160	1,800
35. Coordinator (H - $9.81/ADA)	-0-	-0-	9,810
36. Improvement - Sites ($2.50/ADA)	1,125	1,500	2,500
37. Improvement - Bldg. ($2.50/ADA)	1,125	1,500	2,500
38. Books - Media ($7/ADA)	3,150	4,200	7,000
39. Equipment (E - $1/ADA + $1500) (M - $1.50/ADA + $2,500) (H - $2.50/ADA + $4,000)	1,950	3,400	6,500
40. Towel Service (M - $3/ADA, H - $6/ADA)	-0-	1,800	6,000
TOTAL DIRECT COST	323,479	540,006	919,890
DIRECT COST/STUDENT	738.84	900.01	919.89
INDIRECT AND UNALLOCATED COSTS:			
1. District-wide Expenditures (less bus transport cost) ($236/ADA)	106,200	141,600	236,000
2. Unallocated Expenditures (E - $16/ADA, H - $13/ADA)	7,200	-0-	13,000
3. Summer School ($34/ADA @ Summer School)	4,760	5,916	8,500

	Elementary	Middle	High School
TOTAL INDIRECT AND UNALLOCATED COST	118,160	147,516	257,500
TOTAL OP & MNT COST	450,639	687,522	1,177,390
TOTAL COST/ADA	1001.42	1145.87	1177.39